

HOUSE BILL 890

By Hakeem

AN ACT to amend Tennessee Code Annotated, Title 67, Chapter 4, Part 14; Chapter 444 of the Public Acts of 1983; Chapter 905 of the Public Acts of 1980 and Chapter 918 of the Public Acts of 1988, relative to the hotel-motel occupancy privilege tax in any county having a population of not less than three hundred thirty-six thousand four hundred (336,400) nor more than three hundred thirty-six thousand five hundred (336,500), according to the 2010 federal census or any subsequent federal census.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Chapter 905 of the Public Acts of 1980, as amended by Chapter 444 of the Public Acts of 1983, and as amended by Chapter 918 of the Public Acts of 1988, is amended by adding the following language as a new subsection (h) in Section 10:

(h) Notwithstanding the allocations provided for in this section, all revenue derived from the tax collected upon the privilege of occupancy in any short-term vacation rental unit located within the short-term vacation rental unit districts established by the city of Chattanooga, must be allocated to the city and used solely to provide, update, construct, and renovate equipment or enhancements to city-owned youth and family development facilities, city-owned youth association recreation fields, city-owned senior citizen facilities, and other city-owned community gathering places within the districts.

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring it.